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December 16, 2008

**BY ELECTRONIC SUBMISSION**

Marlene H. Dortch, Secretary  
Federal Communications Commission  
Office of the Secretary  
445 12th Street, S.W.  
Washington, DC 20554

Re: VoIP Tel, L.P.; FCC Certification for  
the Third Quarter of 2008; WC Docket No. 05-68

Dear Ms. Dortch:

Pursuant to Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)), please find enclosed a redacted version of VoIP Tel, L.P.'s ("VoIP Tel's") prepaid calling card FCC Certification for the third quarter of 2008 ("FCC Certification"). VoIP Tel is seeking confidential treatment of its FCC Certification, and is therefore simultaneously filing an original, signed version of the FCC Certification by paper.

Should you require further information, please contact the undersigned.

Respectfully submitted,



Cheng-yi Liu,  
Counsel for VoIP Tel, L.P.

Enclosures

cc: Albert Lewis, Chief, Pricing Policy Division, Wireline Competition Bureau  
Best Copy and Printing, Inc.

**VoIP Tel, L.P.**  
**8423 Research Blvd**  
**Austin – TX 78758**  
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**FCC Certification Third Quarter 2008**  
**December 16, 2008**

I, Mubarak Maknojia, Secretary of VoIP Tel, L.P. (“VoIP Tel” or “Company”), under penalty of perjury, hereby certify that the Company has reported prepaid calling card percentage of interstate use (PIU) factors for the third quarter of 2008 to the carrier from which it purchases transport services. VoIP Tel qualifies as a *de minimis* provider and therefore does not contribute directly to the Universal Service Fund (“USF”) by collecting and remitting contributions to the Universal Service Administrative Company.

For the third quarter of 2008 (July 1, 2008 to September 30, 2008), VoIP Tel’s percentages of prepaid calling card intrastate, interstate and international minutes were as follows:

Intrastate: [REDACTED]

Interstate: [REDACTED]

International: [REDACTED]

For the third quarter of 2008, the Company’s percentages of prepaid calling card interstate and international revenues were as follows:

Interstate: [REDACTED]

International: [REDACTED]

Since the Company qualifies for the International Revenue Exemption (47 C.F.R. § 54.706(c)), only the Company’s interstate revenues would be subject to federal USF assessments for the third quarter of 2008. However, as noted above, the Company qualifies for the *de minimis* exemption.

Signature: /s/ Mubarak Maknojia

Print Name: Mubarak Maknojia

Print Title: Secretary